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9 *Of Counsel:*
10 DANIEL G. BOGDEN
United States Attorney

11 *Attorneys for the United States of America*

12 IN THE UNITED STATES DISTRICT COURT FOR THE
13 DISTRICT OF NEVADA

14 UNITED STATES OF AMERICA,

15 Plaintiff,

16 v.

17 PAT CLARK, JR., individually, as Executor of
18 the Estate of Bernice Clark, as Trustee of the Pat
19 Clark, Jr. Separate Property Trust, as Trustee of
the Pat Clark Voting Stock Trust, as Trustee of
the Pat Clark GST Trust, as Trustee of the Pat
Clark Issue Trust, as Trustee of the Bernice
Clark Retained Annuity Trust #2, and as Trustee
of the Bernice Clark 2000 Retained Annuity
Trust

20 BARBARA C. KLASSEN, individually, as
21 Trustee of the Barbara C. Klassen Legacy Trust,
and as Trustee of the Clark Ranch House Trust,

22
23 JOANN CALLAHAN a/k/a JOANN P.

Civil No. 2:14-cv-01372 JAD-
PAL

SUPPLEMENTAL
STIPULATION REGARDING
SCHEDULE and [Proposed]
ORDER

1 CLARK, individually, as Trustee of the Joann
2 Clark Legacy Trust, and as Trustee of The Clark
Ranch House Trust;

3 MARY LOUISE HOUSTON, individually, as
4 Trustee of the Saucer 5 Legacy Trust, and as
Trustee of the Clark Ranch House Trust; as
Trustee of the Houston Irrevocable Trust;

5 KIMBERLY WASSERBURGER KOUBA;

6 C.R. CLARK;

7 RORY CLARK;

8 DANIEL T. CALLAHAN;

9 Defendants.

11 The United States of America and the defendants, by and through their undersigned
12 counsel, hereby submit this stipulated schedule, pursuant to the direction of the Court at the
13 status hearing held in this matter on December 8, 2015.

14 1. A settlement conference was held in this matter on August 13, 2015. On October 9,
15 2015, an Order was entered (Doc. 87) which approved the parties' stipulated schedule for re-
16 computing the gift and estate tax liabilities, at issue in this matter, as a result of agreements made
17 at the settlement conference. As discussed at the status hearing on December, 8, 2015, the
18 parties submit this proposed revised schedule.

19 2. The undersigned attorneys for defendants Barbara Klassen, Joann Callahan, Kimberly
20 Wasserburger Kouba, C.R. Clark, Rory Clark, and Daniel T. Callahan (hereinafter referred to as
21 "Sisters' Counsel") and the undersigned attorneys for defendant Pat Clark, Jr. (hereinafter
22 "Clark's Counsel") have until December 22, 2015 to provide the undersigned counsel for the
23

government with additional information with regard to the issue of penalties assessed for the outstanding federal gift tax liabilities at issue.

3. The government shall have until February 5, 2016, to respond to the Sisters' Counsel and Clark's Counsel with regard to their submissions regarding penalties.

4. A status conference will be held with the Court on February 8, 2016, at 9:30 a.m.

5. The Sisters' Counsel and Clark's Counsel shall have until March 7, 2016, to recompute the estate tax at issue in this matter, to provide edits to the estate tax computations, and to provide these computations to the government's counsel.

6. The government shall have until March 28, 2016, to review the calculations, compute the penalties and interest associated with the revised estate tax liabilities, and provide that information to the Sisters' Counsel and Clark's Counsel.

7. The Sisters' Counsel and Clark's Counsel shall have until June 3, 2016 to continue to negotiate to resolve the issues presented in their cross-claims.

Respectfully submitted this 16th day of December, 2015.

CAROLINE D. CIRAOLO
Acting Assistant Attorney General

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
RIKA VALDMAN
Trial Attorneys, Tax Division
U. S. Department of Justice

Of Counsel:

DANIEL BOGDEN
United States Attorney

IT IS SO ORDERED this 21st day of December, 2015.

Peggy A. Leen
United States Magistrate Judge

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18 *Clark, Daniel T. Callahan*

CERTIFICATE OF SERVICE

I hereby certify that on this 16th day of December, 2015, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing pursuant to the CM/ECF system, and by first class mail, postage prepaid, to:

Mary Louise Houston
461 East Center Street
Central, Utah 84722

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney
United States Department of Justice, Tax Division